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HOUSE BILL 2071

By Holsclaw

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to exemptions from sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following language as a new section:

The tax levied by this chapter does not apply to electrical hookup fees assessed by a marina.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.